



2020 ANNUAL REPORT

OFFICE OF POLK COUNTY ASSESSOR

www.assess.co.polk.ia.us

Photo: Courtesy of Homes by Brill



POLK COUNTY TAXABLE PARCEL COUNT AND ACRE TOTALS

JURISDICTION	PARCELS	ACRES	JURISDICTION	PARCELS	ACRES	JURISDICTION	PARCELS	ACRES	JURISDICTION	PARCELS	ACRES
Alleman	220	1,415	Clive	3,798	2,027	Grimes	5,961	5,240	Saylor Twp	3,190	6,264
Allen Twp	256	2,913	Crocker Twp	1,845	5,545	Jefferson Twp	1,085	7,901	Sheldahl	98	154
Altoona	6,888	5,601	Delaware	1,860	4,380	Johnston	7,657	7,312	Union Twp	335	9,017
Ankeny	25,325	13,239	Des Moines	75,223	30,968	Lincoln Twp	560	20,083	Urbandale	12,409	6,590
Beaver Twp	647	12,911	Douglas Twp	765	17,716	Madison Twp	155	4,023	Washington Twp	581	18,975
Bloomfield Twp	6	26	Elkhart	416	1,006	Mitchellville	31	1,203	Webster Twp	369	519
Bondurant	2,751	4,744	Elkhart Twp	783	20,679	Norwalk	1	6	West Des Moines	15,405	10,376
Camp Twp	1,330	19,463	Fourmile Twp	1,109	5,596	Pleasant Hill	3,807	4,832	Windsor Heights	2,096	659
Carlisle	106	1,921	Franklin Twp	991	14,683	Polk City	2,232	1,987			
Clay Twp	535	5,882	Granger	199	160	Runnels	225	210	TOTAL	181,950	276,226

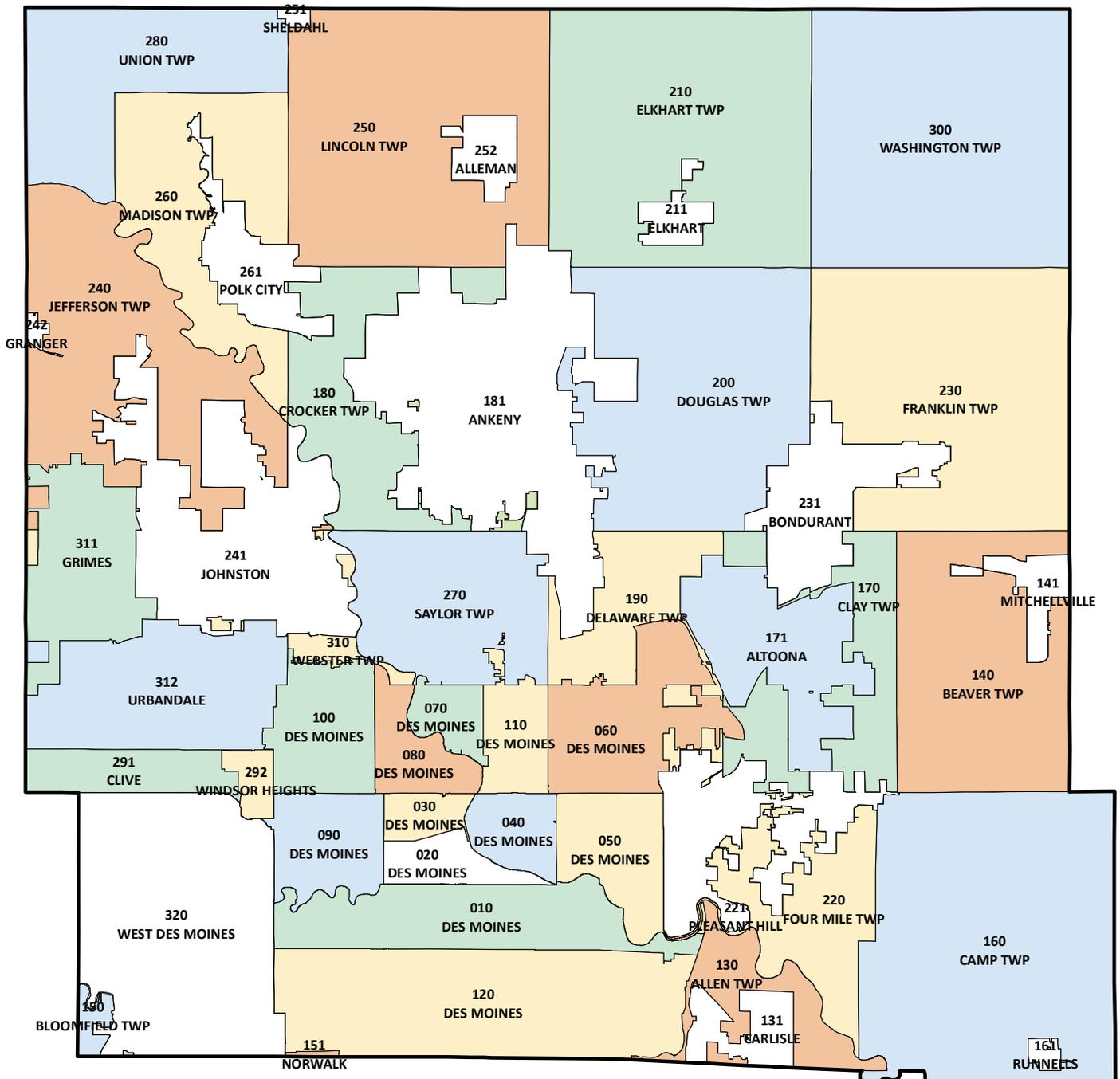


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MESSAGE FROM THE ASSESSOR

Polk County Conference Board:

It is with great pleasure that I present this year's Annual Report on behalf of the women and men of the Polk County Assessor's Office. This report is a summary of the activity that took place in our office during 2020 and I hope you find it useful.

2020 is a year that's not going to be forgotten any time soon: the spread of the pandemic and society's reaction to it; what it has done to the global economy and the U.S. economy; the impact it has had on the real estate market. The reversal of the economic devastation will likely be measured in years.

COVID-19 has altered our ways of doing business. Our office has been closed to the public since mid-March and has been serving constituents entirely via the web, phone, email, and mail. Despite these challenges, our staff pulled together and provided outstanding service to our customers, including successfully completing the 2020 assessment roll.

As you know, our office has the responsibility of determining the actual value of all real property in Polk County each year. Iowa has a biennial assessment system in which properties are revalued every odd-numbered year. In even-numbered years, the actual

The residential market continues to be strong with record low mortgage interest rates and with demand outpacing supply due to a shortage of homes for sale. We're estimating residential properties will increase on average about 7%.



value for properties typically stays the same unless there is a change in the property that would cause the value to change, e.g., building a new addition or tearing down an old garage.

For the 2020 assessment roll, the total assessed value grew to \$47.1 billion, which represents a 2.6% increase over 2019. As usually is the case in an even-numbered year, the majority of this growth was due to new construction. Residential property accounts for approximately 69% of this value, while commercial property accounts for 25%. After abatements, exemptions, and the rollbacks have been applied, residential property represents 61% of the tax base, commercial property 32%. It's important to note the 2020 assessment roll reflects a pre-COVID-19 market, with an effective appraisal date of Jan. 1, 2020.

During the last half of 2020, we devoted much of our time preparing for the 2021 revaluation, which will have an effective appraisal date of Jan. 1, 2021. Notwithstanding the coronavirus, most property types are performing well in the marketplace and our office will be adjusting values to reflect changes in the market since our last revaluation two years ago.

The residential market continues to be strong with record low mortgage interest rates and with demand outpacing supply due to a shortage of homes for sale. We're estimating residential properties will increase on average about 7%. Multiresidential properties continue to sell well and their values will be adjusted in the neighborhood of 20%. Overall, commercial and industrial properties will increase 6–7%, but the changes in value will vary depending on the property type. Certain property types have been negatively impacted by the economic shutdown, including hotels, restaurants, bars, and certain retail properties. On the other hand, some commercial properties have been positively impacted, including grocery stores, home

The people in Polk County have been amazing during the past year. They've been very understanding and flexible with our altered ways of doing business. I also want to thank our staff for their dedication and professionalism; I really enjoy working with such a talented group of people.

improvement stores, fast food restaurants, and warehouses. The lack of post-COVID-19 sales data for these property types will make the task of accurately measuring the impact on market value very difficult. All in all, it's going to be a very challenging year.

The people in Polk County have been amazing during the past year. They've been very understanding and flexible with our altered ways of doing business. I also want to thank our staff for their dedication and professionalism; I really enjoy working with such a talented group of people.

It's truly an honor to serve the people of Polk County. Please don't hesitate to contact me if you have any questions or concerns, or would like additional information.

Sincerely,



Randy Ripperger
Polk County Assessor

OUR MISSION

- Appraise all property for tax purposes fairly and equitably by Iowa law.
- Provide the public with information and service in a complete and courteous manner.
- Encourage and assist employees in professional growth to help meet organizational objectives and increase individual creativity and confidence in pursuit of personal goals.
- Operate the office in such a manner that methods and procedures are open to scrutiny and understood by the public.
- Use resources efficiently and effectively.
- Be a leader in the field of assessment administration in developing, analyzing, and sharing data with public and private interests.

OUR VALUES

- Provide the best possible service to our constituents
- Organizational transparency
- Integrity
- Honesty
- Accountability
- Commitment to excellence
- Maintain the public trust
- Fairness

POLK COUNTY CONFERENCE BOARD 2020

MAYORS

Bob Kramme, Alleman
 Dean O'Connor, Altoona
 Gary Lorenz, Ankeny
 Curt Sullivan, Bondurant
 Drew Merrifield, Carlisle
 Scott Cirksena, Clive
 Frank Cownie, Des Moines
 Colten Fors, Elkhart
 Tony James, Granger
 Scott Mikkelsen, Grimes
 Paula Dierenfeld, Johnston
 Dean Brand, Mitchellville
 Tom Phillips, Norwalk
 Sara Kurovski, Pleasant Hill
 Jason Morse, Polk City
 Gerald Lane, Runnells
 Don Towers, Sheldahl
 Bob Andeweg, Urbandale
 Steven Gaer, West Des Moines
 Dave Burgess, Windsor Heights

BOARD OF SUPERVISORS

Robert Brownell
 Angela Connolly
 Tom Hockensmith
 Matt McCoy
 Steven Van Oort

BOARD OF EDUCATION

Lori Lovstad, Ankeny
 Chris Freese, Bondurant-Farrar
 Harry Shipley, Carlisle
 Sarah Wilson, Dallas Center-Grimes
 Teree Caldwell-Johnson, Des Moines
 Justin Allen, Johnston
 Joe Heintz, North Polk
 Julie Jennings, Saydel
 Brett Handy, Southeast Polk
 Stacy Andersen, Urbandale
 Elizabeth Brennan, West Des Moines
 Tim Bogardus, Woodward-Granger

BOARD OF REVIEW

- 10 Member Board
- Conference Board Appointment (six years)

COUNTY ASSESSOR

- Conference Board Appointment

EXAMINING BOARD

- Three Member Board
- Each Conference Board Unit Appoints One

STAFF OF POLK COUNTY ASSESSOR'S OFFICE

MEMBERS OF BOARD OF REVIEW AND EXAMINING BOARD

Des Moines, Iowa — 2020 Assessor's Office

ADMINISTRATION

Randy Ripperger, CAE, ICA
County Assessor

Amy Rasmussen, ICA, RES, AAS
Chief Deputy Assessor

Tammy Berenguel, Administrative/Support Director
Rhonda Duncan, Supervisor Real Estate Department
Lois Hand-Miller, Residential Deputy Assessor
Paul Humble, ICA, RES, AAS, Residential Deputy Assessor
Ruth Larsen, Database Administrator
Mark Patterson, CAE, CCIM, ICA,
Commercial Deputy Assessor
Michelle Richards, ICA, Residential Deputy Assessor
Bryon Tack, MAI, CAE, ICA,
Director/Commercial Deputy Assessor
James Willett, ICA, RES,
Director/Residential Deputy Assessor

APPRAISERS

Michael Caulfield, ICA, Commercial Appraiser III
Erica Cleaver, Residential Appraiser Trainee
Rich Colgrove, Residential Appraiser III
Cary Halfpop, ICA, Commercial Appraiser III
Michelle Henderson, ICA, Residential Appraiser II
Paul O'Connell, Commercial Appraiser I
Braxton Peats, Residential Appraiser Trainee
Bob Powers, ICA, Commercial Appraiser II
Andrew Rand, Residential Appraiser Trainee
Victor Scaglione, Residential Appraiser I
Cathy Stevens, ICA, RES, Residential Appraiser III
Brett Tierney, Residential Appraiser I
Joe Tursi, Residential Appraiser I
Austin Viggers, Commercial Appraiser I
Patrick Zaimes, ICA, Agricultural Appraiser

OFFICE PERSONNEL

Caroyle Andrews, Commercial Support Specialist
Alisha Ayler, Support Specialist
Susie Bauer, Real Estate Information Specialist
Vincent DeAngelis, Tax Information Specialist
Kim Heffernan, Support Specialist
Amy Horman, Parcel Management Coordinator
Kelsi Jurik, GIS Coordinator
Jill Mauro, Computer Support Specialist
Allison Robinson, Permits/Exemptions Coordinator
Jennifer Sanford, Credits Administrator
Cindy Wieland, Parcel Management Coordinator

BOARD OF REVIEW

Roger Bak
Lora Jorgensen
Donna Koester
Amy Larson
John Mauro
Ruth O'Brien-German
Everett Sather
Leslie Turner
Jane Viggers
Max Wright

EXAMINING BOARD

Ned Miller
Kathryn Ramaekers
Frank Smith



2020 is a year that's not going to be forgotten any time soon: the spread of the pandemic and society's reaction to it; what it has done to the global economy and the U.S. economy; the impact it has had on the real estate market.



REAL PROPERTY

INCLUDES 181,950 PARCELS OF TAXABLE PROPERTY	100% VALUE	
	TOWNSHIPS	CITIES
Agricultural Lands	\$177,641,860	\$41,371,470
Residential (includes residences on ag property)	\$2,575,565,810	\$29,865,328,630
Commercial Properties	\$557,832,360	\$11,010,167,390
Multiresidential Properties	\$18,078,660	\$1,802,321,740
Industrial Properties	\$210,144,300	\$850,720,400
TOTAL TAXABLE REAL ESTATE*	\$3,539,262,990	\$43,569,909,630
		\$47,109,172,620

* The value does not include utility property assessed by the Department of Revenue.

Overall, commercial and industrial properties will increase 6–7%, but the changes in value will vary depending on the property type.

Photo: Courtesy of Greater Des Moines Partnership



ASSESSMENT ROLL BY PROPERTY CLASSIFICATION

PARCEL COUNT

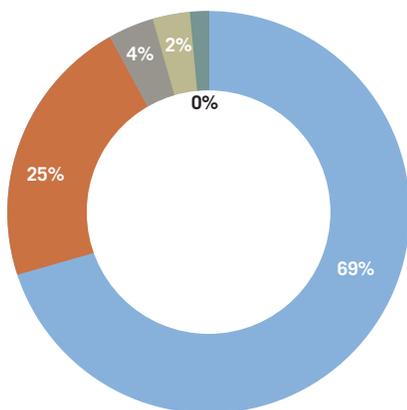
PROPERTY CLASSIFICATION	2020	% OF TOTAL	2019	DIFFERENCE	% CHANGE
Residential	165,061	90.7%	163,180	1,881	1.2%
Commercial	9,271	5.1%	9,213	58	0.6%
Multiresidential	1,436	0.8%	1,417	19	1.3%
Industrial	650	0.4%	639	11	1.7%
Agricultural	5,532	3.0%	5,848	-316	-5.4%
TOTAL	181,950	100.0%	180,297	1,653	0.9%

ASSESSMENT ROLL VALUE

PROPERTY CLASSIFICATION	2020	% OF TOTAL	2019	DIFFERENCE	% CHANGE
Residential	\$32,440,894,440	68.9%	\$31,783,922,340	\$656,972,100	2.1%
Commercial	\$11,567,999,750	24.6%	\$11,140,648,790	\$427,350,960	3.8%
Multiresidential	\$1,820,400,400	3.9%	\$1,792,656,350	\$27,744,050	1.5%
Industrial	\$1,060,864,700	2.3%	\$998,982,400	\$61,882,300	6.2%
Agricultural	\$219,013,330	0.5%	\$220,483,040	-\$1,469,710	-0.7%
TOTAL	\$47,109,172,620	100.0%	\$45,936,692,920	\$1,172,479,700	2.6%

TOTAL VALUATION BY CLASS¹

As noted on pages 8–9, the 2020 total assessed valuation for Polk County is \$47,109,172,620. The chart below shows the distribution of this valuation by class of property.

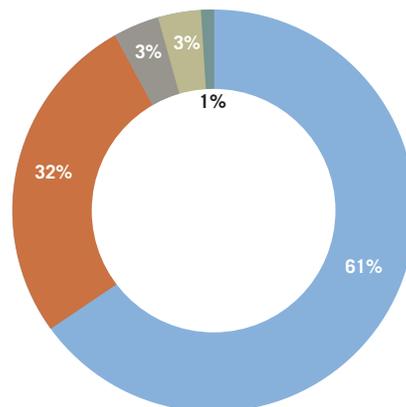


- Residential: 69% – \$32,440,894,440
- Commercial: 25% – \$11,567,999,750
- Multiresidential: 4% – \$1,820,400,400
- Industrial: 2% – \$1,060,864,700
- Agricultural: 0% – \$219,013,330

¹ Includes TIF Valuation ² Preliminary

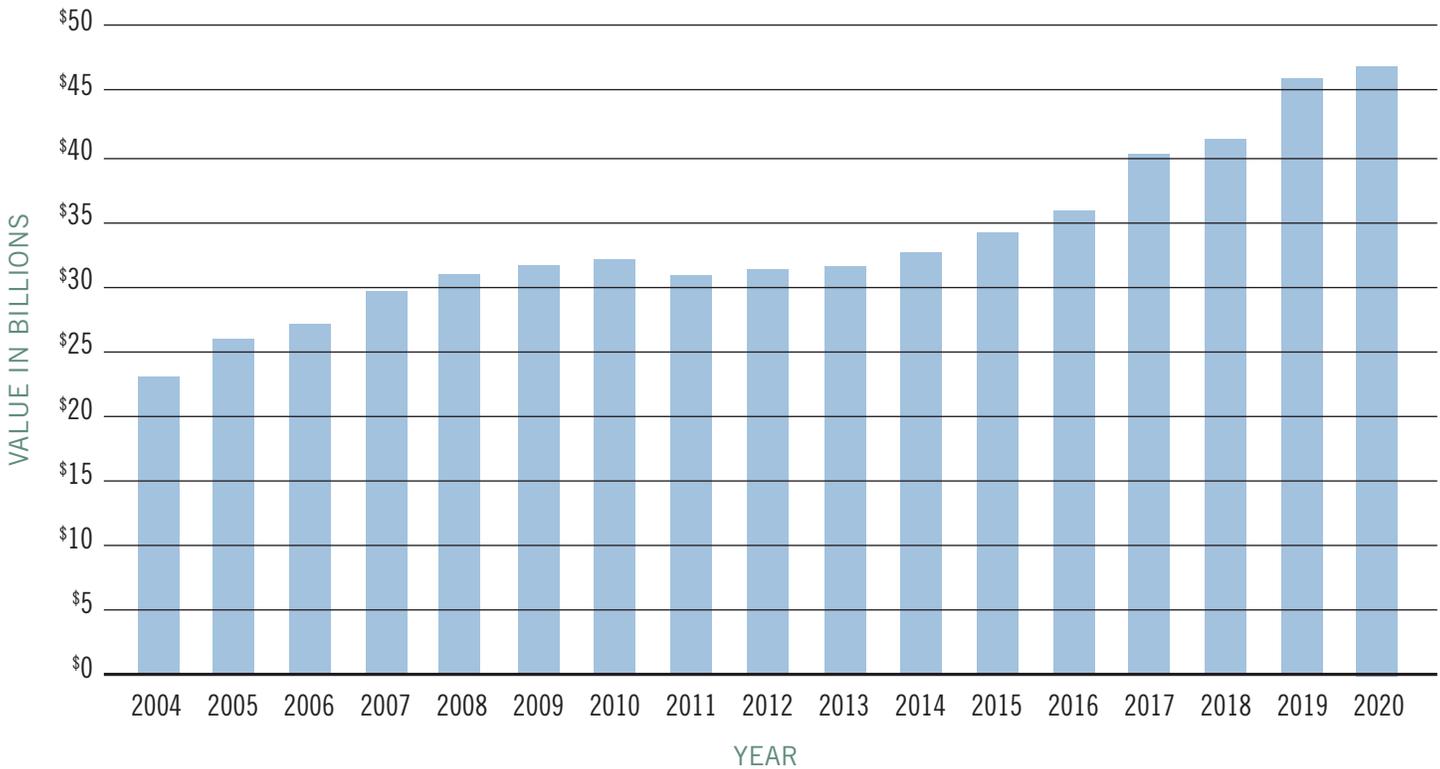
TAXABLE VALUATION AFTER ROLLBACK BY CLASS^{1,2}

The rollback affects how the property tax burden is distributed among the various classes. Due to growth and new construction, residential properties continue to make up more and more of the tax base. As shown below, residential properties currently account for 61% of the tax base. In 2010, they represented 53% of the tax base.



- Residential: 61% – \$17,917,416,715
- Commercial: 32% – \$9,471,768,491
- Multiresidential: 3% – \$959,651,452
- Industrial: 3% – \$851,762,790
- Agricultural: 1% – \$182,005,256

HISTORY OF ASSESSMENT ROLLS



YEAR	TOTAL ASSESSMENT VALUE	DOLLAR CHANGE	PERCENT CHANGE
2004	\$23,533,864,755	\$794,204,035	3.5%
2005	\$26,240,913,680	\$2,707,048,925	11.5%
2006	\$27,327,216,270	\$1,086,302,590	4.1%
2007	\$29,869,657,490	\$2,542,441,220	9.3%
2008	\$30,734,701,690	\$865,044,200	2.9%
2009	\$31,526,446,890	\$791,745,200	2.6%
2010	\$31,989,575,380	\$463,128,490	1.5%
2011	\$31,076,876,750	-\$912,698,630	-2.9%
2012	\$31,341,353,980	\$264,477,230	0.9%
2013	\$31,511,405,530	\$170,051,550	0.5%
2014	\$32,180,193,660	\$668,788,130	2.1%
2015	\$34,469,898,850	\$2,289,705,190	7.1%
2016	\$35,642,461,110	\$1,172,562,260	3.4%
2017	\$40,053,725,710	\$4,411,264,600	12.4%
2018	\$41,548,090,190	\$1,494,364,480	3.7%
2019	\$45,936,692,920	\$4,388,602,730	10.6%
2020	\$47,109,172,620	\$1,172,479,700	2.6%

VALUATION AND PARCEL COUNT BREAKDOWN BY SCHOOL DISTRICT

PARCEL COUNT BY CLASS AND SCHOOL DISTRICT

SCHOOL DISTRICT	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	MULTIRESIDENTIAL	TOTAL
Ankeny	25,849	391	809	32	74	27,155
Ballard	10	27	0	0	0	37
Bondurant-Farrar	3,451	910	149	5	7	4,522
Carlisle	996	218	28	3	0	1,245
Collins-Maxwell	101	239	0	0	0	340
Dallas Center-Grimes	4,383	129	261	19	22	4,814
Des Moines	68,553	196	4,226	405	1,026	74,406
Johnston	12,511	258	615	17	30	13,431
Madrid	100	129	0	0	0	229
North Polk	3,666	1,071	159	2	7	4,905
Prairie City-Monroe	0	0	1	1	0	2
Saydel	3,598	187	692	75	41	4,593
Southeast Polk	13,927	1,484	558	21	67	16,057
Urbandale	7,529	46	344	17	27	7,963
West Des Moines	19,842	151	1,424	53	135	21,605
Woodward-Granger	545	96	5	0	0	646
TOTAL						181,950

ASSESSMENT ROLL VALUATION BY SCHOOL DISTRICT

SCHOOL DISTRICT	2020	2019	% CHANGE	PERCENT OF CURRENT ROLL
Ankeny	\$7,552,018,750	\$7,234,988,870	4.4%	16.0%
Ballard	\$3,203,130	\$3,203,130	0.0%	0.0%
Bondurant-Farrar	\$1,487,578,980	\$1,302,601,930	14.2%	3.2%
Carlisle	\$235,660,720	\$227,534,670	3.6%	0.5%
Collins-Maxwell	\$28,940,520	\$28,039,720	3.2%	0.1%
Dallas Center-Grimes	\$1,625,252,180	\$1,538,906,440	5.6%	3.4%
Des Moines	\$14,810,460,530	\$14,649,008,060	1.1%	31.4%
Johnston	\$4,538,427,280	\$4,420,525,840	2.7%	9.6%
Madrid	\$30,571,250	\$30,588,620	-0.1%	0.1%
North Polk	\$898,521,440	\$845,377,910	6.3%	1.9%
Prairie City-Monroe	\$1,123,600	\$1,123,600	0.0%	0.0%
Saydel	\$1,444,943,950	\$1,389,575,390	4.0%	3.1%
Southeast Polk	\$3,793,166,840	\$3,665,042,980	3.5%	8.1%
Urbandale	\$2,243,554,120	\$2,234,096,900	0.4%	4.8%
West Des Moines	\$8,268,175,610	\$8,228,716,390	0.5%	17.6%
Woodward-Granger	\$147,573,720	\$137,362,470	7.4%	0.3%
TOTAL	\$47,109,172,620	\$45,936,692,920	2.6%	100.0%

ASSESSMENT ROLL VALUATION BY JURISDICTION

TOWNSHIP	2019	2020	% CHANGE	PERCENT OF CURRENT ROLL
Allen Township	\$22,036,800	\$21,985,420	-0.23%	0.1%
Beaver Township	\$105,833,940	\$106,884,660	0.99%	0.2%
Bloomfield Township	\$3,293,710	\$3,293,710	0.00%	0.0%
Camp Township	\$203,202,590	\$208,820,770	2.76%	0.5%
Clay Township	\$109,896,710	\$97,941,960	-10.88%	0.2%
Crocker Township	\$517,471,120	\$539,800,140	4.32%	1.2%
Delaware Township	\$314,904,610	\$323,066,370	2.59%	0.7%
Douglas Township	\$133,159,960	\$133,697,970	0.40%	0.3%
Elkhart Township	\$111,143,760	\$113,022,680	1.69%	0.3%
Fourmile Township	\$221,473,810	\$226,020,800	2.05%	0.5%
Franklin Township	\$170,339,610	\$174,237,550	2.29%	0.4%
Jefferson Township	\$294,797,680	\$302,937,650	2.76%	0.7%
Lincoln Township	\$62,618,330	\$63,099,220	0.77%	0.1%
Madison Township	\$25,594,250	\$25,774,440	0.70%	0.1%
Saylor Township	\$1,008,081,840	\$1,030,086,500	2.18%	2.4%
Union Township	\$41,765,070	\$41,743,000	-0.05%	0.1%
Washington Township	\$52,468,230	\$53,390,610	1.76%	0.1%
Webster Township	\$73,240,760	\$73,459,540	0.30%	0.2%
CITIES	2019	2020	% CHANGE	PERCENT OF CURRENT ROLL
Alleman	\$42,520,940	\$42,857,260	0.79%	0.1%
Altoona	\$2,412,710,430	\$2,616,168,470	8.43%	6.0%
Ankeny	\$6,771,562,190	\$7,097,852,030	4.82%	16.3%
Bondurant	\$534,395,440	\$611,566,620	14.44%	1.4%
Carlisle	\$39,743,120	\$44,316,150	11.51%	0.1%
Clive	\$1,653,724,130	\$1,657,928,330	0.25%	3.8%
Des Moines	\$14,892,987,780	\$15,067,199,450	1.17%	34.6%
Elkhart	\$53,169,020	\$61,670,320	15.99%	0.1%
Granger	\$32,516,890	\$37,964,060	16.75%	0.1%
Grimes	\$1,612,736,330	\$1,732,038,280	7.40%	4.0%
Johnston	\$2,795,670,840	\$2,845,308,730	1.78%	6.5%
Mitchellville	\$91,839,580	\$93,381,410	1.68%	0.2%
Norwalk	\$3,830	\$3,830	0.00%	0.0%
Pleasant Hill	\$891,347,340	\$908,617,300	1.94%	2.1%
Polk City	\$510,882,250	\$545,540,680	6.78%	1.3%
Runnells	\$27,427,440	\$27,553,840	0.46%	0.1%
Sheldahl	\$8,558,220	\$9,289,260	8.54%	0.0%
Urbandale	\$3,972,361,910	\$4,014,698,990	1.07%	9.2%
West Des Moines	\$5,648,993,610	\$5,683,431,740	0.61%	13.0%
Windsor Heights	\$472,218,850	\$472,522,880	0.06%	1.1%
TOTAL	\$45,936,692,920	\$47,109,172,620	2.6%	100.0%

SUMMARY OF PARCEL COUNTS BY CLASS AND JURISDICTION

TOWNSHIP	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	MULTIRESIDENTIAL	TOTAL
Allen Township	181	69	6	0	0	256
Beaver Township	352	285	9	0	1	647
Bloomfield Township	4	2	0	0	0	6
Camp Township	730	591	8	1	0	1,330
Clay Township	347	180	8	0	0	535
Crocker Township	1,737	91	14	0	3	1,845
Delaware Township	1,644	131	66	6	13	1,860
Douglas Township	417	341	6	0	1	765
Elkhart Township	357	419	7	0	0	783
Fourmile Township	932	167	7	0	3	1,109
Franklin Township	617	371	3	0	0	991
Jefferson Township	925	154	6	0	0	1,085
Lincoln Township	171	383	6	0	0	560
Madison Township	65	86	4	0	0	155
Saylor Township	2,464	61	582	58	25	3,190
Union Township	131	204	0	0	0	335
Washington Township	201	379	1	0	0	581
Webster Township	346	4	17	0	2	369
CITIES	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	MULTIRESIDENTIAL	TOTAL
Alleman	171	27	22	0	0	220
Altoona	6,427	107	312	15	27	6,888
Ankeny	24,165	241	807	42	70	25,325
Bondurant	2,539	97	107	3	5	2,751
Carlisle	28	67	8	3	0	106
Clive	3,452	2	314	11	19	3,798
Des Moines	69,225	336	4,252	392	1,018	75,223
Elkhart	344	27	40	2	3	416
Granger	194	4	1	0	0	199
Grimes	5,395	129	386	25	26	5,961
Johnston	7,181	131	318	9	18	7,657
Mitchellville	630	33	42	5	21	731
Norwalk	0	1	0	0	0	1
Pleasant Hill	3,504	101	173	17	12	3,807
Polk City	2,123	31	74	0	4	2,232
Runnells	194	9	21	0	1	225
Sheldahl	77	17	4	0	0	98
Urbandale	11,542	118	685	20	44	12,409
West Des Moines	14,244	136	878	41	106	15,405
Windsor Heights	2,005	0	77	0	14	2,096
POLK COUNTY	165,061	5,532	9,271	650	1,436	181,950

PROPERTY TAX TIMELINE

The following table outlines the lengthy property assessment cycle.

IOWA PROPERTY TAX ASSESSMENT CYCLE

	STEP	DATE	ACTIVITY
January–June 2020	1	January 1	Assessment date.
	2	April 1	Assessors complete assessments and notify taxpayers.
	3	April 2–25	Taxpayers may request informal review of assessment by Assessor.
	4	On or before April 25	Following informal review, Assessor may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the Assessor to correct or modify the assessment according to the agreement of the parties.
	5	April 2–30	Taxpayers may appeal assessments to local boards of review.
	6	May 1–31	Local boards of review consider appeals. This time may be extended to July 15 by the Iowa Department of Revenue Director.
	7	June 15	Local boards of review submit reports to the Director.
July–December 2020	8	July 1	Assessors submit abstracts of the assessments to the Director.
	9	August 15	The Department issues tentative equalization notices to assessors.
	10	September	The Department holds equalization hearings, which are held for public input.
	11	October 1	The Department issues final equalization orders to county auditors.
	12	October 2–12	Assessing jurisdictions may apply for alternative methods of implementing equalization orders.
	13	By October 8	The county auditor must publish notice of the final equalization order by this date, and must provide notice by mail to the taxpayers if the equalization order results in an increase in valuation.
	14	October 9–31	Taxpayers may protest the final equalization order to local boards of review.
2021	15	October 10–November 15	Local boards of review meet to hear equalization protests.
	16	November 1	The Director certifies assessment limitation percentages to county auditors.
	17	November 15	Local boards of review submit a report about the equalization protests to the Department.
	18	December 1–February 28	The taxing authorities adopt the budgets based on the valuations.
	19	March 1	The county board of supervisors levies the taxes.
2022	20	July 1	The county treasurer receives authorization to collect taxes.
	21	September 30	First half of taxes are due.
	22	March 31	Second half of taxes are due.

Source: Iowa Department of Revenue



EXEMPT PROPERTY AS OF JULY 1, 2020

Polk County

Religious Institutions	
Churches & Church Headquarters	\$699,255,510
Parsonages	\$24,376,850
Recreation Property, Church Camps, etc.	\$204,883,000
Religious Leased Land	\$114,920
Literary Societies	\$20,967,340
Low-rent Housing	
Dwellings & Apartments	\$51,469,080
Veterans Organizations	\$2,488,900
Charitable & Benevolent Societies	
Hospitals	\$578,919,140
Fraternal Organizations	\$16,986,300
Agricultural Societies	\$13,915,960
Retirement & Nursing Homes	\$147,928,200
Others (YMCA, YWCA, etc.)	\$509,213,750
Charitable Leased Land	\$11,120
Educational Institutions & Church Schools	\$457,430,300
Pollution Control (Industrial M & E and Bldgs.)	\$8,665,220
Urban Revitalization Tax Exemption	\$1,152,192,950
Industrial Partial Exemption	\$161,280,190
Natural Conservation	\$2,440,810
Forest & Fruit Tree Preservation (6,663.82 acres)	\$29,925,528
Native Prairie & Wetlands	\$244,680
Jobs/Income	\$502,800,000
Impoundments	\$24,540
Manufactured Home Community Storm Shelters	\$539,310
Geothermal Systems	\$2,442,300
Web Portal or Data Center	\$335,128,000
Transmission Property	\$26,608,340
TOTAL EXEMPT PROPERTY	\$4,950,252,238

Raccoon River Park Boathouse



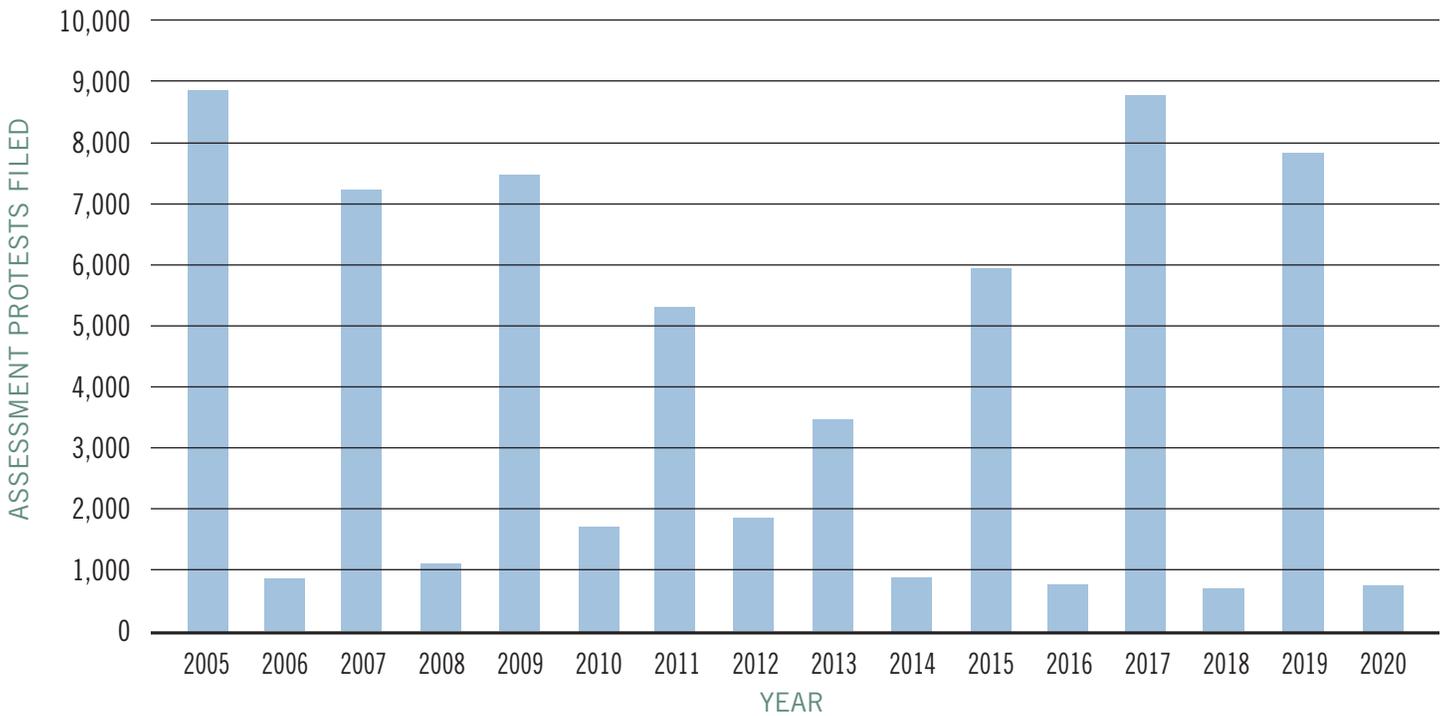
Number of protests filed for each class of property and the number of protests upheld and denied for each class. A protest is considered upheld if even a partial reduction in the assessment was made.

CLASS	NUMBER OF PROTESTS	NUMBER UPHELD	NUMBER DENIED
Agricultural	0	0	0
Residential dwelling on agricultural realty	0	0	0
Residential "outside incorporated cities"	33	17	16
Residential "within incorporated cities"	382	231	151
Commercial	226	56	170
Industrial	10	2	8
Multiresidential	62	11	51
TOTAL	713	317	396

BOARD OF REVIEW ACTIONS ON ITS OWN INITIATIVE	NUMBER OF INCREASES	NUMBER OF DECREASES
Agricultural	0	0
Residential dwelling on agricultural realty	0	0
Residential "outside incorporated cities"	0	0
Residential "within incorporated cities"	0	0
Commercial	0	0
Industrial	0	0
Multiresidential	0	0
TOTAL	0	0

CLASS	NET INCREASE OR DECREASE
Agricultural	0
Residential dwelling on agricultural realty	0
Residential "outside incorporated cities"	\$-1,576,700
Residential "within incorporated cities"	\$-14,472,340
Commercial	\$-15,101,100
Industrial	\$-1,354,000
Multiresidential	\$-1,818,100
TOTAL	\$-34,322,240

HISTORY OF ASSESSMENT PROTESTS



ASSESSMENT PROTESTS

ASSESSMENT YEAR	PROTESTS FILED
2005	8,899
2006	904
2007	7,200
2008	1,054
2009	7,573
2010	1,729
2011	5,278
2012	1,905
2013	3,519
2014	946
2015	5,961
2016	811
2017	8,797
2018	704
2019	7,893
2020	713

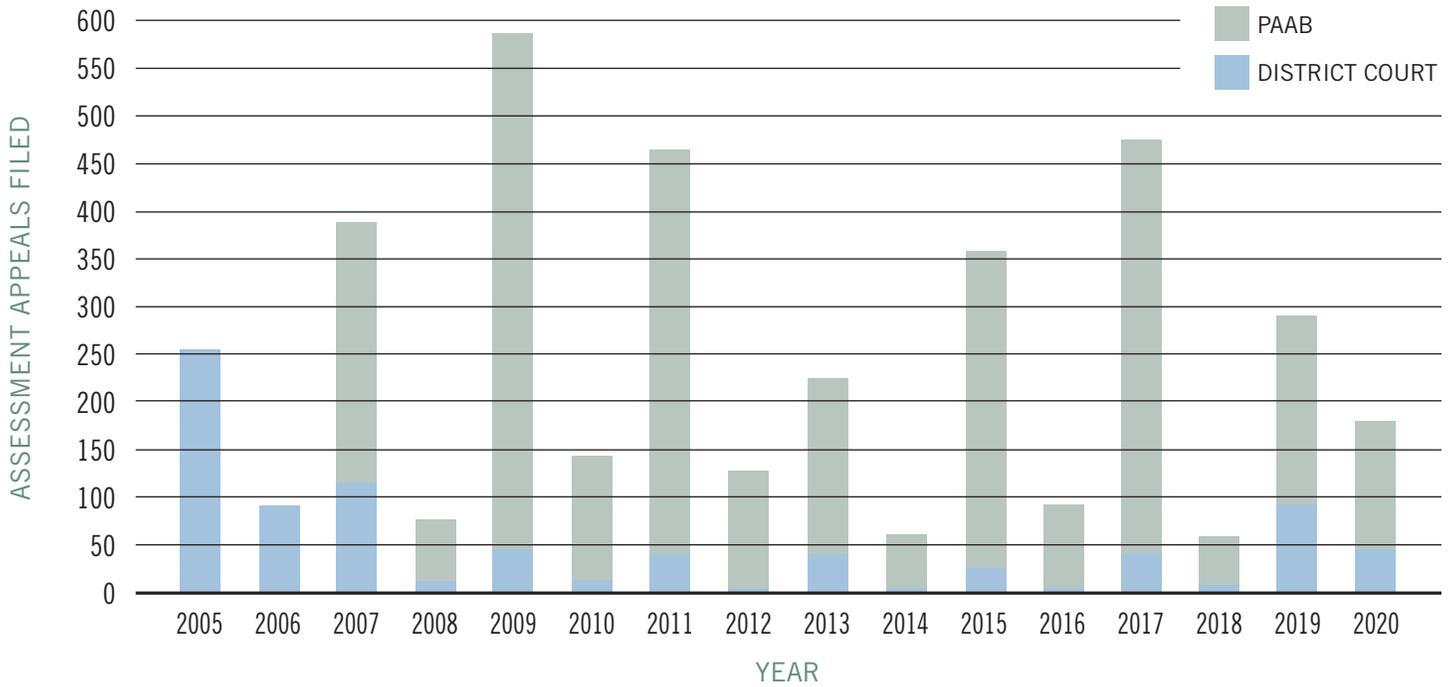
Property owners have the right to protest their property’s valuation to the Board of Review. The Board of Review is an independent board composed of 10 private citizens appointed by the Conference Board.

The Board of Review considers all evidence presented by the property owner and the Assessor’s office at a hearing and then issues a decision on the value of the property in question.

In 2020, most properties saw no change in value due to 2020 being a non-revaluation year. There were 713 protests filed, the second lowest number since 2004. Of these, about 44% were upheld and 56% were denied.

HISTORY OF ASSESSMENT APPEALS

DISTRICT COURT VS. PROPERTY ASSESSMENT APPEAL BOARD



APPEALS FILED

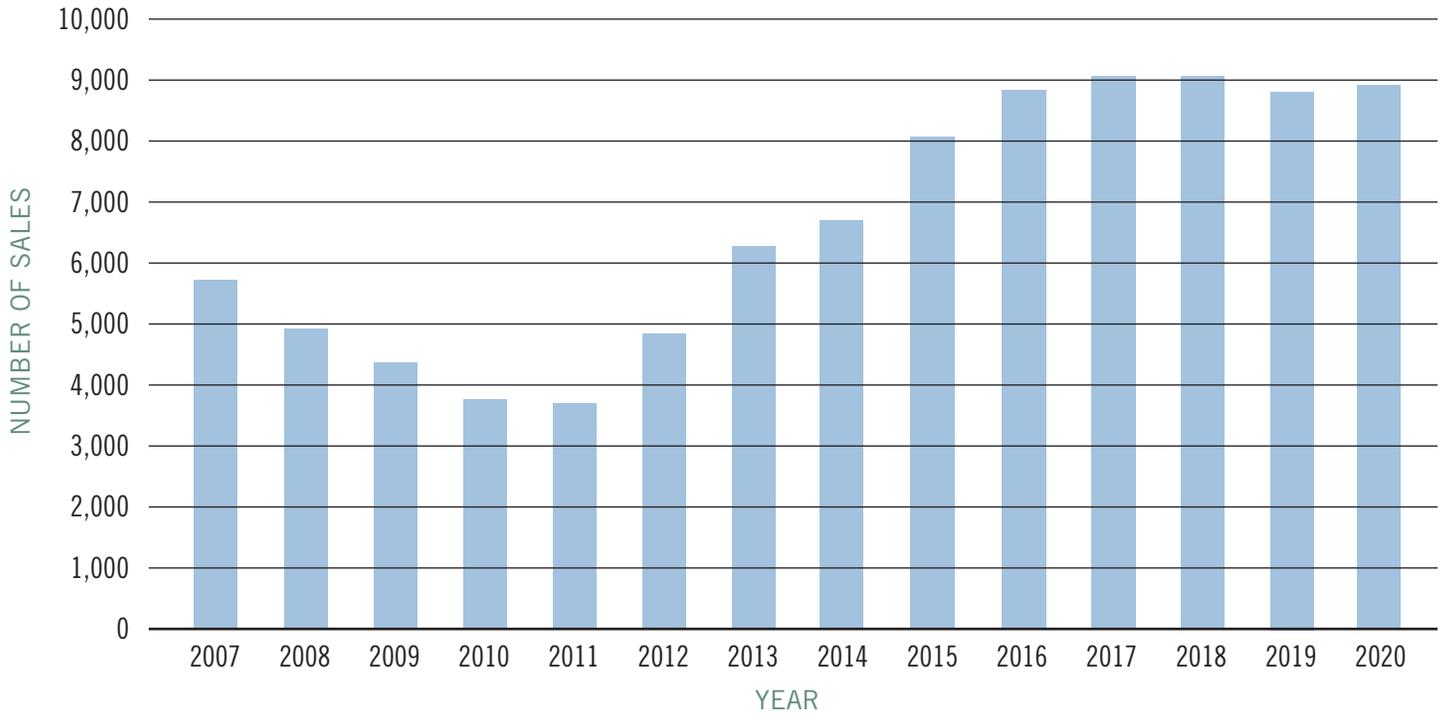
YEAR	DISTRICT COURT	PAAB	TOTAL
2005	253	0	253
2006	93	0	93
2007	116	275	391
2008	10	62	72
2009	43	540	583
2010	7	140	147
2011	37	426	463
2012	3	124	127
2013	42	183	225
2014	2	54	56
2015	22	336	358
2016	4	85	89
2017	41	423	464
2018	7	56	63
2019	94	199	293
2020	44	135	179

If a property owner is not satisfied with the Board of Review’s decision, the owner has a right to appeal the decision either to the District Court of Polk County or to the Iowa Property Assessment Appeal Board (PAAB). The PAAB came into existence in 2007 and has since taken on the majority of the appeal workload.

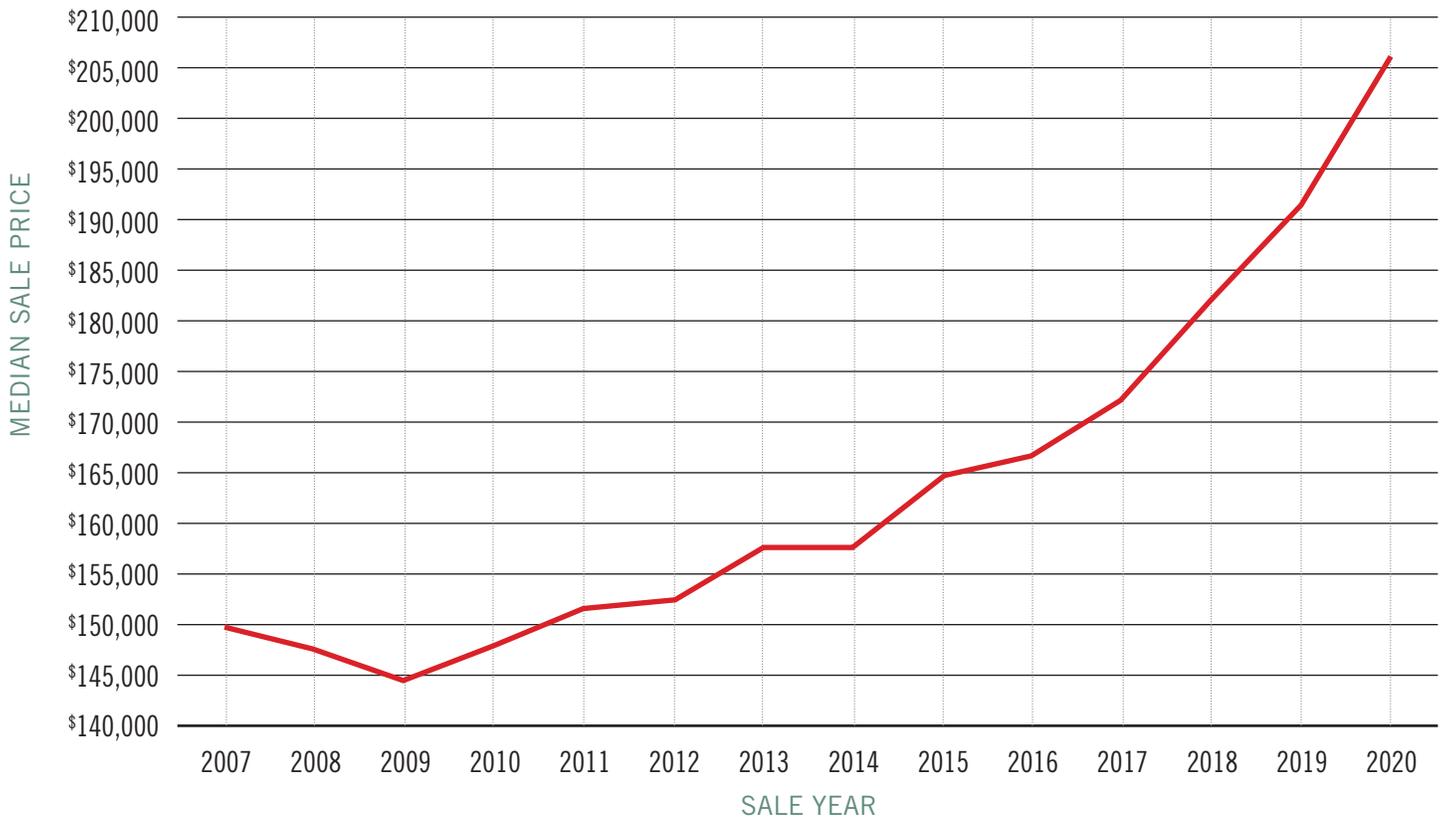
A total of 179 Board of Review decisions were appealed to either District Court or to PAAB, the largest number of appeals for a non-revaluation year (even-numbered) in recent time. This is partly due to a carryover from the 2019 revaluation and partly due to the pandemic.

RESIDENTIAL PROPERTY SALES

RESIDENTIAL SALES BY YEAR

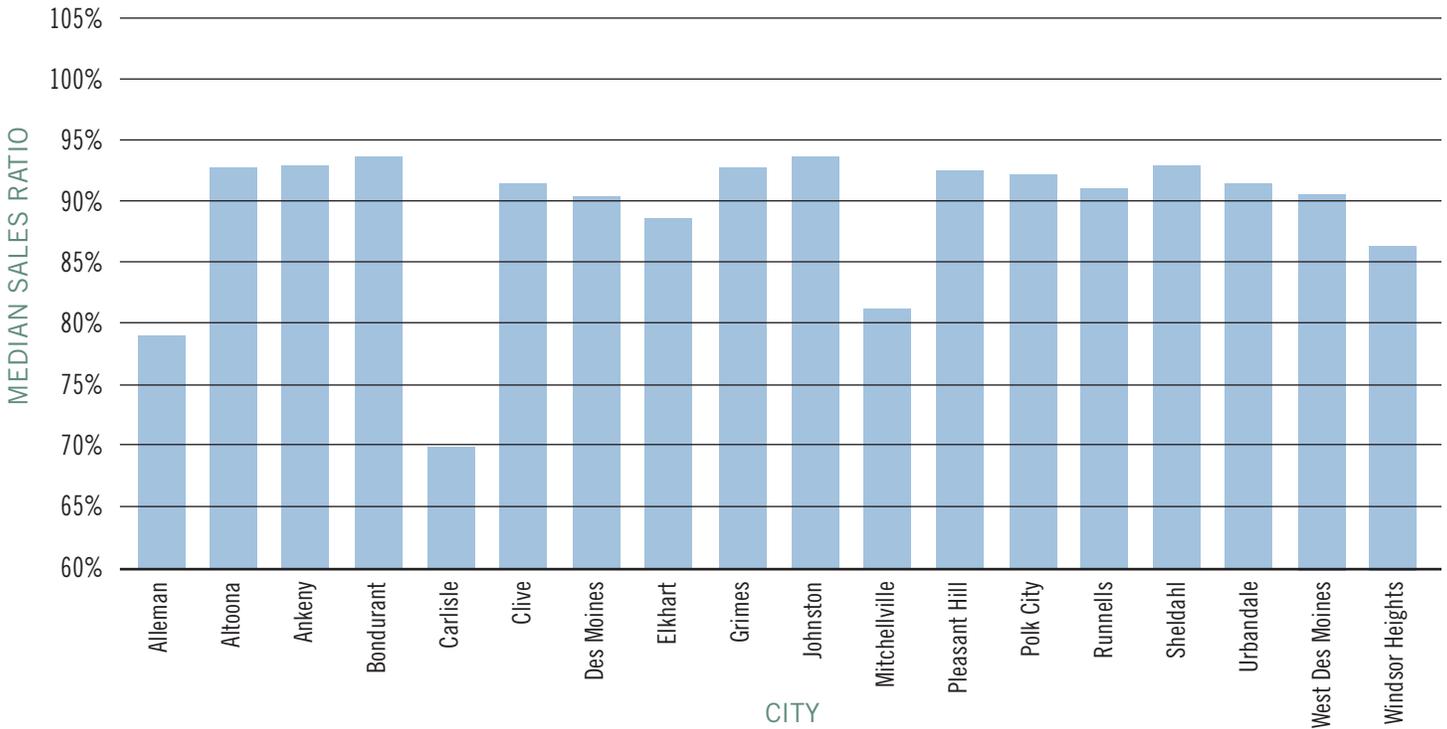


MEDIAN SALE PRICE OF SINGLE FAMILY HOMES



RESIDENTIAL PROPERTY SALES STATISTICS BY CITY

2020 MEDIAN SALES RATIO BY CITY

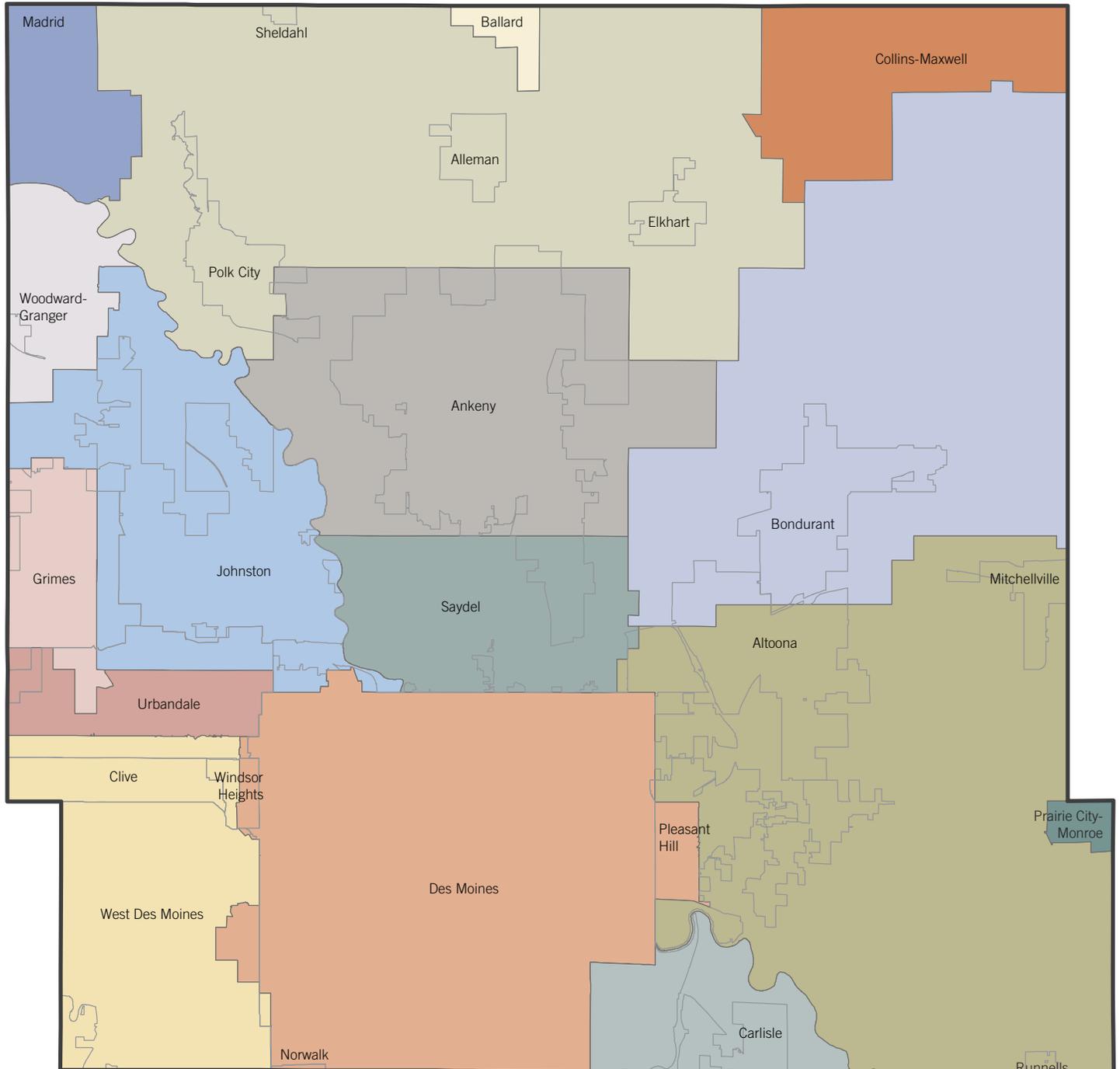


2020 MEDIAN SALES RATIO BY CITY

JURISDICTION	NUMBER OF SALES	MEDIAN SALES RATIO
Alleman	4	79.01
Altoona	423	93.08
Ankeny	1,555	93.14
Bondurant	181	93.88
Carlisle	3	69.90
Clive	180	91.55
Des Moines	3,681	90.05
Elkhart	24	88.96
Grimes	343	93.07
Johnston	353	94.10
Mitchellville	33	81.46
Pleasant Hill	209	92.62
Polk City	151	92.42
Runnels	7	91.11
Sheldahl	6	93.12
Urbandale	582	91.59
West Des Moines	776	90.69
Windsor Heights	98	86.28

POLK COUNTY TAXABLE PARCEL COUNT BY SCHOOL DISTRICT

DISTRICT	PARCELS	DISTRICT	PARCELS	DISTRICT	PARCELS	DISTRICT	PARCELS
Ankeny	27,155	Collins-Maxwell	340	Madrid	229	Southeast Polk	16,057
Ballard	37	Dallas Center-Grimes	4,814	North Polk	4,905	Urbandale	7,963
Bondurant-Farrar	4,522	Des Moines	74,406	Prairie City-Monroe	2	West Des Moines	21,605
Carlisle	1,245	Johnston	13,431	Saydel	4,593	Woodward-Granger	646
						TOTAL	181,950



POLK COUNTY SCHOOL DISTRICT NAMES

- | | | | |
|------------------|----------------------|---------------------|------------------|
| ANKENY | COLFAX-MINGO | MADRID | URBANDALE |
| BALLARD | COLLINS-MAXWELL | NORTH POLK | WEST DES MOINES |
| BONDURANT-FARRAR | DALLAS CENTER-GRIMES | PRAIRIE CITY-MONROE | WOODWARD-GRANGER |
| CARLISLE | DES MOINES | SAYDEL | |
| | JOHNSTON | SOUTHEAST POLK | |





OFFICE OF
POLK COUNTY
ASSESSOR

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